

FINANCE AND ADMINISTRATION

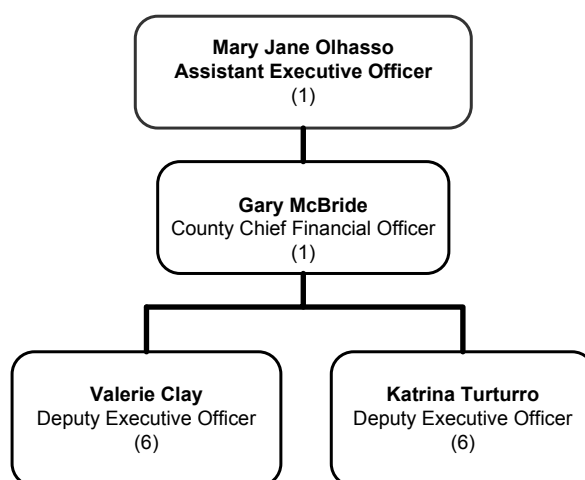
Mary Jane Olhasso

DEPARTMENT MISSION STATEMENT

Finance and Administration provides timely and accurate financial information to the public, Board of Supervisors, Chief Executive Officer, and County departments; identifies and implements best practices, true cost methodologies, alternative service delivery models, and efficient use of public investments.



ORGANIZATIONAL CHART



2012-13 ACCOMPLISHMENTS

- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the seventh consecutive year.
- Provided funding for the new Financial Accounting System in the amount of \$12.0 million.
- Increased General Purpose Reserve target of locally funded requirements from 11% to 12%.
- Developed a multi-year plan to address the projected shortfalls in the County's budget.
- Developed a budget for the coming fiscal year that brings the County into fiscal balance and addresses the most pressing countywide needs.
- Developed a long-term budget plan which brings the County into operational and programmatic balance.



COUNTY GOALS AND OBJECTIVES AND DEPARTMENT PERFORMANCE MEASURES**COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS**

Objective(s): • *Monitor and evaluate operations and implement strategies to continually improve efficiency and effectiveness.*

Department Strategy: • *Prepare a budget presentation that follows the guidelines established by the National Advisory Council on State and Local Budgeting and Government Finance Officers Association (GFOA) best practices on budgeting.*
• *Ensure Board of Supervisors has sufficient review time for recommended budget and fee ordinance documents.*

Measurement	2011-12 Actual	2012-13 Target	2012-13 Actual	2013-14 Target
Received Distinguished Budget Presentation Award from the Government Finance Officers Association.	Yes	Yes	Yes	Yes
Number of days recommended budget documents were provided in advance of the Board meeting.	N/A	N/A	N/A	14
Number of days fee ordinance documents were provided in advance of the Board meeting.	N/A	N/A	N/A	14

COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS

Objective(s): • *Incorporate the Board adopted County Goals and Objectives in the County budget document, tie department performance measures to them and report progress in the quarterly budget updates.*

Department Strategy: • *Include performance measures in the County budget document.*
• *Provide updates on performance measurement progress in the quarterly budget report.*

Measurement	2011-12 Actual	2012-13 Target	2012-13 Actual	2013-14 Target
County Goals and Objectives are incorporated in the County budget document.	Yes	Yes	Yes	Yes
Performance measurement progress is reported in the quarterly budget report.	N/A	N/A	N/A	Yes



SUMMARY OF BUDGET UNITS

	2013-14					
	Requirements	Sources	Net County Cost	Fund Balance	Net Budget	Staffing
<u>General Fund</u>						
Finance and Administration	2,814,749	0	2,814,749			14
Capital Facilities Leases	13,013,014	0	13,013,014			0
Total General Fund	15,827,763	0	15,827,763			14
<u>Special Revenue Fund</u>						
Disaster Recovery Fund	24,315	10,000		14,315		0
Total Special Revenue Fund	24,315	10,000		14,315		0
Total - All Funds	15,852,078	10,000	15,827,763	14,315		14

5-YEAR REQUIREMENTS TREND

	2009-10	2010-11	2011-12	2012-13	2013-14
Finance and Administration	0	0	1,972,535	2,640,486	2,814,749
Capital Facilities Leases	20,933,394	54,640,359	16,108,391	13,052,882	13,013,014
Disaster Recovery Fund	394,182	173,135	209,310	18,868	24,315
Total	21,327,576	54,813,494	18,290,236	15,712,236	15,852,078

5-YEAR SOURCES TREND

	2009-10	2010-11	2011-12	2012-13	2013-14
Finance and Administration	0	0	0	0	0
Capital Facilities Leases	0	38,000,000	1,107,389	0	0
Disaster Recovery Fund	9,820	20,547	30,000	15,000	10,000
Total	9,820	38,020,547	1,137,389	15,000	10,000

5-YEAR NET COUNTY COST TREND

	2009-10	2010-11	2011-12	2012-13	2013-14
Finance and Administration	0	0	1,972,535	2,640,486	2,814,749
Capital Facilities Leases	20,933,394	16,640,359	15,001,002	13,052,882	13,013,014
Total	20,933,394	16,640,359	16,973,537	15,693,368	15,827,763

5-YEAR FUND BALANCE TREND

	2009-10	2010-11	2011-12	2012-13	2013-14
Disaster Recovery Fund	384,362	152,588	179,310	3,868	14,315
Total	384,362	152,588	179,310	3,868	14,315



Finance and Administration

DESCRIPTION OF MAJOR SERVICES

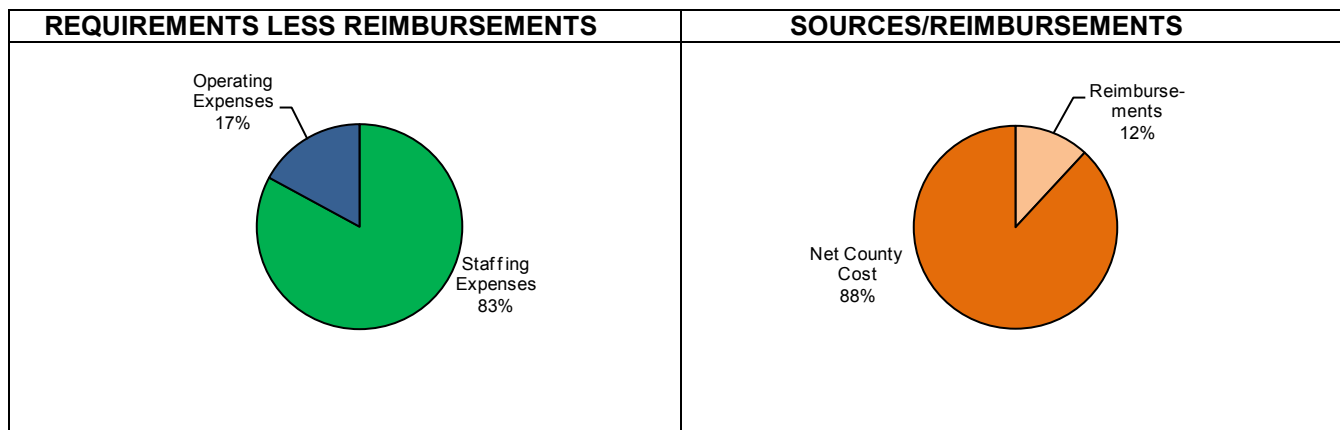
The Finance and Administration budget unit was created in 2011-12 to centralize financial management and oversight. In alignment with priorities of the Board of Supervisors and the Chief Executive Officer, this section provides timely and accurate financial information, assists County departments in implementing best practices, and provides explanations, including alternative solutions, when best practices cannot be implemented.

Budget at a Glance

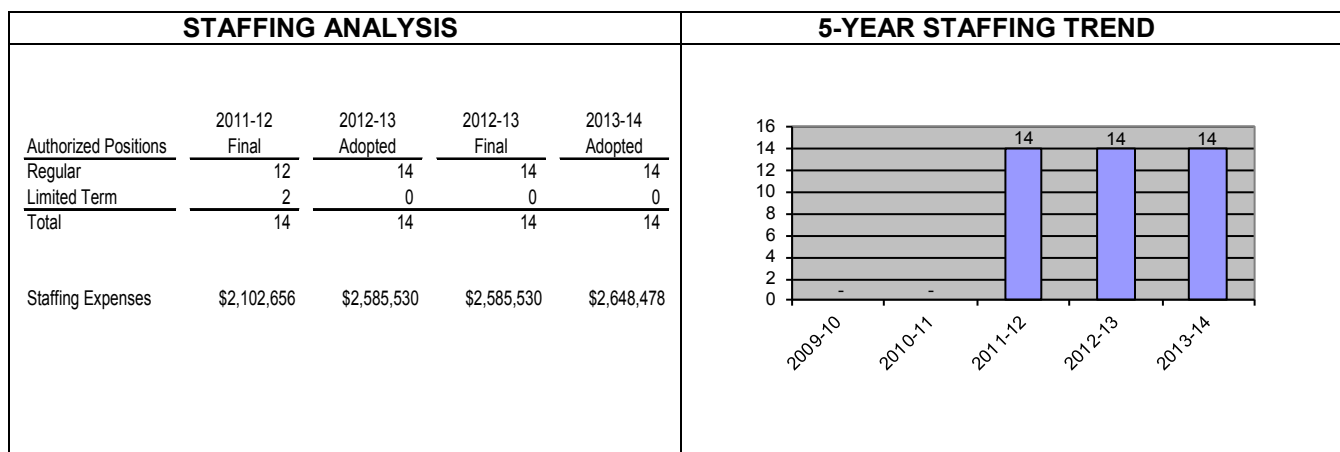
Total Requirements	\$2,814,749
Total Sources	\$0
Net County Cost	\$2,814,749
Total Staff	14
Funded by Net County Cost	88%

Finance and Administration is responsible for the preparation and administration of the County budget, including development of the five-year forecast and annual strategic plan; the administration and monitoring of the County general fund long-term debt portfolio, which includes both issuance and post-issuance activities; and oversight and administration of the County's capital improvement program.

2013-14 ADOPTED BUDGET



BUDGETED STAFFING



ANALYSIS OF 2013-14 ADOPTED BUDGET

GROUP: Administration
DEPARTMENT: Finance and Administration
FUND: General

BUDGET UNIT: AAA FAB
FUNCTION: General
ACTIVITY: Finance

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2012-13 Final Budget	2013-14 Adopted Budget	Change From 2012-13 Final Budget
Requirements							
Staffing Expenses	0	0	2,095,407	1,840,406	2,585,530	2,648,478	62,948
Operating Expenses	0	0	222,862	165,254	416,814	545,218	128,404
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	0	0	0	0
Total Exp Authority	0	0	2,318,269	2,005,660	3,002,344	3,193,696	191,352
Reimbursements	0	0	(369,985)	(364,311)	(361,858)	(378,947)	(17,089)
Total Appropriation	0	0	1,948,284	1,641,349	2,640,486	2,814,749	174,263
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	0	0	1,948,284	1,641,349	2,640,486	2,814,749	174,263
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	0	0	0	8,093	0	0	0
Total Revenue	0	0	0	8,093	0	0	0
Operating Transfers In	0	0	0	0	0	0	0
Total Sources	0	0	0	8,093	0	0	0
Net County Cost	0	0	1,948,284	1,633,256	2,640,486	2,814,749	174,263
Budgeted Staffing					14	14	0

MAJOR EXPENDITURES AND REVENUE IN 2013-14 ADOPTED BUDGET

Staffing expenses of \$2.6 million fund 14 budgeted regular positions. The majority of reimbursements are from Health Administration, County Fire, and Special Districts for administrative oversight.

BUDGET CHANGES AND OPERATIONAL IMPACT

In 2013-14, requirements are increasing by \$174,263 primarily due to Application Development Maintenance and Support costs now being budgeted directly in the Department, along with increased retirement costs.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$2.6 million fund 14 budgeted regular positions. Total budgeted staffing includes no change compared to the 2012-13 final budget.

2013-14 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Finance and Administration	14	0	14	12	2	0	14
Total	14	0	14	12	2	0	14

Finance and AdministrationClassification

- 1 Assistant Executive Officer-Finance and Administration
- 1 County Chief Financial Officer
- 2 Deputy Executive Officer
- 2 Principal Administrative Analyst
- 6 Administrative Analyst III
- 2 Executive Secretary III-Classified
- 14 Total



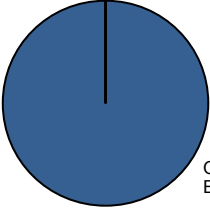
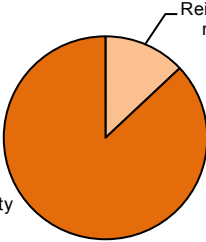
Capital Facilities Leases

DESCRIPTION OF MAJOR SERVICES

This budget unit funds the cost of long-term capital lease payments for the major County facilities financed by the general fund.

Budget at a Glance	
Total Requirements	\$13,013,014
Total Sources	\$0
Net County Cost	\$13,013,014
Total Staff	0
Funded by Net County Cost	87%

2013-14 ADOPTED BUDGET

REQUIREMENTS LESS REIMBURSEMENTS	SOURCES/REIMBURSEMENTS
 <p>Operating Expenses 100%</p>	 <p>Reimbursements 13%</p> <p>Net County Cost 87%</p>

ANALYSIS OF 2013-14 ADOPTED BUDGET

GROUP: Administration
DEPARTMENT: Finance and Administration - Capital Facilities Leases
FUND: General

BUDGET UNIT: AAA JPL
FUNCTION: General
ACTIVITY: Property Management

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2012-13 Final Budget	2013-14 Adopted Budget	Change From 2012-13 Final Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	22,503,854	54,214,260	17,993,260	14,876,470	14,998,418	14,954,748	(43,670)
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	0	0	0	0
Total Exp Authority	22,503,854	54,214,260	17,993,260	14,876,470	14,998,418	14,954,748	(43,670)
Reimbursements	(1,816,051)	(2,037,795)	(1,943,662)	(1,945,536)	(1,945,536)	(1,941,734)	3,802
Total Appropriation	20,687,803	52,176,465	16,049,598	12,930,934	13,052,882	13,013,014	(39,868)
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	20,687,803	52,176,465	16,049,598	12,930,934	13,052,882	13,013,014	(39,868)
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	55	4,413	917,784	10,700	0	0	0
Total Revenue	55	4,413	917,784	10,700	0	0	0
Operating Transfers In	0	38,000,000	189,605	(200)	0	0	0
Total Sources	55	38,004,413	1,107,389	10,500	0	0	0
Net County Cost	20,687,748	14,172,052	14,942,209	12,920,434	13,052,882	13,013,014	(39,868)
Budgeted Staffing					0	0	0

MAJOR EXPENDITURES AND REVENUE IN 2013-14 ADOPTED BUDGET

Operating expenses of \$15.0 million represent lease payments and related fees and administrative costs for the major County assets financed by the general fund.

Lease Payments:

Justice Center/Chino Airport Improvements	6,472,000
West Valley Detention Center	8,102,743
Subtotal	14,574,743

Other Expenditures:

Debt Administration (including Trustee Fees, Audit and Arbitrage)	307,800
COWCAP	72,205
Subtotal	14,954,748
Reimbursements	(1,941,734)
Total	13,013,014

BUDGET CHANGES AND OPERATIONAL IMPACT

In 2013-14 operating expenses are declining slightly due to a reduction in Countywide Cost Allocation Plan (COWCAP) charges.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with this budget unit.



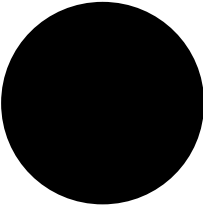
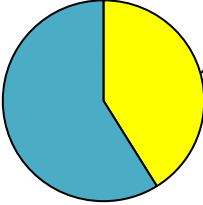
Disaster Recovery Fund

DESCRIPTION OF MAJOR SERVICES

The Disaster Recovery Fund was established to provide separate accountability for specific administrative and program costs related to the County's disaster recovery efforts which are reimbursed through state and federal funds. Prior incidents have included the Grand Prix/Old Fires in October 2003, Grass Valley/Slide Fires of October 2007, and winter storms of 1998, 2005, and 2010.

Budget at a Glance	
Total Requirements	\$24,315
Total Sources	\$10,000
Fund Balance	\$14,315
Use of Fund Balance	\$0
Total Staff	0

2013-14 ADOPTED BUDGET

REQUIREMENTS LESS REIMBURSEMENTS	SOURCES/REIMBURSEMENTS
 <p>Contingencies 100%</p>	 <p>Fund Balance 59%</p> <p>Other Revenue 41%</p>



ANALYSIS OF 2013-14 ADOPTED BUDGET

GROUP: Administration
 DEPARTMENT: Finance and Administration-Disaster Recovery Fund
 FUND: Disaster Recovery Fund

BUDGET UNIT: SFH CAO
 FUNCTION: Public Protection
 ACTIVITY: Other Protection

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2012-13 Final Budget	2013-14 Adopted Budget	Change From 2012-13 Final Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	6,587	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	0	0	24,315	24,315
Total Exp Authority	6,587	0	0	0	0	24,315	24,315
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	6,587	0	0	0	0	24,315	24,315
Operating Transfers Out	0	0	0	0	18,868	0	(18,868)
Total Requirements	6,587	0	0	0	18,868	24,315	5,447
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	305,797	0	0	0	0	0	0
Fee/Rate	0	0	0	0	0	0	0
Other Revenue	77,723	19,161	20,548	10,446	15,000	10,000	(5,000)
Total Revenue	383,520	19,161	20,548	10,446	15,000	10,000	(5,000)
Operating Transfers In	0	0	0	0	0	0	0
Total Sources	383,520	19,161	20,548	10,446	15,000	10,000	(5,000)
				Fund Balance	3,868	14,315	10,447
				Budgeted Staffing	0	0	0

MAJOR EXPENDITURES AND REVENUE IN 2013-14 ADOPTED BUDGET

Other revenue of \$10,000 represents anticipated interest earnings based on the entire fund balance which consists of restricted funds due to other agencies.

BUDGET CHANGES AND OPERATIONAL IMPACT

This budget unit is currently used as a suspense account to track payments by state and federal agencies for reimbursable disaster recovery efforts that are then distributed to County departments.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with this budget unit.

